

# SENATE BILL 323

P5

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CF HB 189

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By: **Senator Jones (Chair, Joint Audit Committee) and Senators Currie, Haines, Kramer, McFadden, and Pugh**

Introduced and read first time: January 28, 2010

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: February 24, 2010

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Office of Legislative Audits – Auditing Local School Systems**

3 FOR the purpose of continuing the requirement that the Office of Legislative Audits  
4 conduct audits of certain local school systems by requiring the Office to conduct  
5 audits of each local school system within certain periods of time; and generally  
6 relating to audits of local school systems by the Office of Legislative Audits.

7 BY repealing and reenacting, with amendments,  
8 Article – State Government  
9 Section 2–1220(e)  
10 Annotated Code of Maryland  
11 (2009 Replacement Volume)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article – State Government**

15 2–1220.

16 (e) (1) **[Between July 1, 2004 and June 30, 2010,] AT LEAST ONCE**  
17 **EVERY 6 YEARS**, the Office of Legislative Audits shall conduct an audit of each local  
18 school system to evaluate the effectiveness and efficiency of the financial management  
19 practices of the local school system.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1           (2)    The audits may be performed concurrently or separately.

2           (3)    The Office of Legislative Audits shall provide information  
3 regarding the audit process to the local school system before the audit is conducted.

4           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 July 1, 2010.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.